



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title

Property Valuation Specialist I and II

Job Code Title

Tax Technician I and II

Pay Band

3a/3b

Job Code Number

433213

Property Assessment Division

Regional Offices

Fair Labor Standards Act

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Property Assessment Division is responsible for administering Montana's property tax laws, including the valuation and assessment of real and personal property throughout the state for property tax purposes. The division is responsible for ensuring that all classes of property in the state are valued uniformly and equally throughout the state. The work of the division is critical to the operation of local governments, since the resulting valuation is used annually to fund important services provided by local government, including public schools, law enforcement, fire protection, road and bridge construction and maintenance, transportation, weed control, and public assistance. The functions of the division are performed by staff statewide in four regions with offices in each of the 56 counties and Central Office located in Helena.

Job Responsibilities

A Property Valuation Specialist (PVS) I and II coordinates and performs a range of specialized property appraisal and assessment support services to facilitate data research, verification, computation, and processing procedures; provides general office and program support services; researches and compiles general program information; ensures consistent messaging on policies, procedures, and statutes; and coordinates with other program staff and managers as necessary to respond to unusual or specialized requests. The position reports to an area manager and does not directly supervise other staff.

• Appraisal and Assessment Support Services 50%

1. The PVS II, 3b, assists with the initial compilation of taxable values for the annual certification of values to taxing jurisdictions within the county.
2. Responds to taxpayer inquiries regarding appraisal and assessment procedures and results, references and referrals, statutory requirements, documentation, and other issues. Responds directly to questions within areas of expertise (personal property, mobile homes, etc.) or refers inquiries to appropriate staff. Responds to initial valuation challenges by referencing comparable examples and coordinating with supervisors to address unusual, complex, or contentious issues.
3. Researches and assigns property identification numbers to all property in the county and maintains records for cross-referencing by county offices and officials (Treasurer, Assessor, City Finance, Clerk and Recorder), title companies, and others.

4. Secures deeds and Realty Transfer Certificates (RTCs) from designated Clerk and Recorder's offices; validates them for accuracy and completeness; and identifies errors and omissions. Coordinates with preparers, realtors, title companies, lawyers, and surveyors to resolve problems. Compiles and maintains sales data information from deed transfers and RTCs. Encodes RTCs using computer source documents to maintain accurate sales data information.
5. Performs ownership record and title examinations through use of title research procedures to provide correct ownership information and title evidence for various land transactions. Reviews, researches, and verifies legal descriptions for accuracy and completeness. Drafts locations on section maps from metes and bounds descriptions.
6. Maintains appraisal system data to ensure the accuracy, accessibility, and security of information. Records, updates, and reports new and existing property ownership records. Reviews and corrects inaccurate or incomplete records. Coordinates retention and disposal procedure. Generates standard and specialized queries and reports.
7. Establishes records for new subdivisions and additions. Assigns property identification numbers, geocode numbers, and subdivision codes. Drafts locations on section maps and geocode maps. Reviews and updates information to ensure accuracy and completeness.
8. Verifies and ensures the reliability of relocation and sales information of mobile homes by examining mobile home movement declarations; field appraiser discoveries; telephone inquiries to new owners, prior owners and dealers, etc.; and other standard information sources.
9. Reviews, compiles, and verifies electronic and hard-copy records to ensure that property owners are located, listed, and receive appropriate taxpayer reporting forms by January 1 of each year. Enters, maintains, and verifies personal property information on the department's automated property valuation system (ORION) to ensure accuracy and completeness of records reporting forms. Reviews the status of returned reporting forms and issues reminders to taxpayers to return Supplemental Reporting Forms as appropriate.
10. Prepares mobile home appraisal forms with basic location and property information for appraisers. Calculates land and building prices, acreage balance, square footage, etc. by applying mathematical and statistical formulas to raw data. Determines the appraised value for mobile homes by applying standard property procedures and reference manuals when appraisers are not available.
11. Determines the value of personal property. References and applies standard valuation schedules, guidebooks, manuals, and procedures. Updates and references comparative property files to calculate estimated assessments when taxpayers fail to provide specified information.
12. Conducts basic desk audits of personal property reporting forms for accuracy, valuation, and compliance including estimated assessments and penalties. Identifies potential personal property audit candidates through review of reporting forms, taxpayer histories and other criteria. Revises real property, personal property, and mobile home assessments for valuation adjustments.
13. Reviews centrally assessed and industrial property transmittal documents; identifies and resolves errors and omissions; and enters values on the tax roll. Ensures Special Improvement District fees and assessments are correctly identified and assigned to the affected properties.
14. Provides guidance, technical assistance, and support services to county officials. Assists with value comparisons, researching ownership for tax deeds, processing special improvement districts, and other processes and services. Services provided to county officials include downloading data from ORION to the county computer system for tax billing; balancing the valuation of property between ORION and the county computer systems and resolving any areas where the values do not balance; entering property values into county computer systems; creating and maintaining special improvement district fees on county computer systems; and transferring taxes to the county treasurer for property tax billing.
15. Processes a variety of permits such as Special Movement (SM) Permits. Reviews, compiles, and enters building permits, electrical permits, etc. into ORION to assist appraisers in identification of new construction.

16. Performs ownership splits. Identifies property. In areas where no digital map coverage exists, processes and maps certificates of survey. Reviews neighborhoods and assigns land classifications as determined by statutory guidelines. Assigns geocode and assessor code. Enters information into ORION. In areas where no digital map coverage exists, delineates property on map and updates plat books and maps. Prepares notification when ownership or certificates of survey errors occur.
17. Completes levy district and railroad right-of-way property reports. Identifies and corrects problems on reports.
18. Defends personal property valuation assessments.
19. Updates individual parcels within newly consolidated school districts. Updates ORION tables, taxing units, and taxing unit groups with the consolidated district information. Updates spreadsheet information utilized for reporting of certified values.
20. Updates individual parcels within new Tax Increment Financing Districts (TIFD). Creates and maintains TIFD information within ORION. Administers and reports base taxable value, current taxable values, and incremental taxable values to all impacted taxing jurisdictions.

- **Office and Program Coordination and Support 45%**

1. Receives and routes incoming telephone calls, emails, and post mail to ensure timely dissemination. Determines appropriate recipients based on general addresses or issues, forwards messages, and maintains telephone logs.
2. Writes, transcribes, and proofs a variety of memoranda, correspondence, informational materials, and other documents to ensure accuracy and completeness of language and format. Prepares routine communications as well as technical materials, formal reports, mass mailings, and other specialized documents (State Report of Valuation, Out-of-State Taxpayers, Taxes Levied). Coordinates document reviews, revisions, and signatures; reproduction; and dissemination as requested.
3. Reviews purchasing documents and invoices, identifies and resolves errors and discrepancies, and submits claims for payment.
4. Establishes and maintains electronic and manual records systems to ensure the accuracy, accessibility, and security of information. Establishes new databases or files, maintains data with current information, and provides records as requested. Coordinates records retention and disposal procedures to ensure compliance with applicable requirements.
5. Maintains office supply and equipment inventories. Identifies needs, prepares supply orders, and maintains supplies according to established purchasing and requisition policies and procedures. Continually monitors office inventories, identifies immediate needs, and anticipates future needs. Recommends and coordinates supply and equipment orders. Tracks purchasing records to ensure the timely delivery of supplies.
6. Enters assessment and appraisal ownership and valuation data of residential, commercial, agricultural, timber, industrial, mobile home, and personal properties using ORION and online county systems. Enters approved adjustments to tax assessments for various exemptions into county and state automated databases.
7. Conducts data quality assurance reviews to ensure accuracy and completeness of records. Maintains and corrects assessment and appraisal records, parcel identification codes, cost sheets, market values, and other data. Performs master file maintenance by updating ownership data and adding new taxpayer information annually.
8. Assists in coordination of data entry activities with users and other data processing personnel.
9. Performs research for cartographers.

- **Other Duties 5%**

1. Performs a variety of other duties as assigned by supervisors.
2. Assist customers in the completion of Property Tax Assistance Program (PTAP), Extended Property Tax Assistance Program (EPTAP), Disabled American Veterans (DAV), and Elderly Homeowner Credit 2EC forms. Processes forms as applicable.

Job Requirements

To perform successfully as a property valuation specialist, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. It is essential that incumbent has the ability to concentrate and reason deductively and inductively. Skills in multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal, and interpersonal communication; customer service; researching and analyzing documents and other data sources; mapping and geographic information systems (GIS); assessing individual taxpayer information; and word processing, spreadsheet, and database applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of department business processes; office administration; customer service standards; state and federal tax laws, rules, policies, and procedures; research techniques and standard sources of information; English, spelling, and grammar; technical writing; quality assurance methods and techniques; and word processing, database, spreadsheet, and specialized software applications. The PVS II, 3b, requires additional knowledge of standard appraisal and assessment processes and personal property audit techniques.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is graduation from high school or GED and two years of job-related experience including customer service in an office setting and/or clerical work. An additional year of experience that includes basic bookkeeping, appraisal, assessment, and records management experience is required for the PVS II, 3b.
 - Work experience should include working with technical documents and processes.
 - Experience in a real estate related area; mapping; reading legal descriptions; GIS, SCS, or NRCS skills are preferred.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. The ability to work in an office setting with noise distractions and frequent interruptions is required. At times, the incumbent will deal with angry and difficult individuals to resolve taxpayer concerns or bring about compliance with regulations. This may cause stressful work conditions

and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires computer and keyboard use and remaining seated for extended periods of time. The incumbent may spend considerable time on the phone. Work hours may exceed 40 hours per week from time to time. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Cynthia Monteau Moore, Division Administrator

Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director

Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____

Date: _____

Name (print): _____